

6548

**DECISION**



*W. H. G. G. G. G.*  
**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**

**FILE: B-190444**

**DATE: May 30, 1978**

**MATTER OF: John F. McCauley - Relocation Expenses**

**DIGEST:** Employee transported grandfather clock in connection with change of station. While cost of disassembling and reassembling grandfather clock in connection with its relocation is not allowable as miscellaneous expense where clock was part of household goods shipped under commuted rate system, cost of servicing, leveling, and adjusting clock, if it can be determined, may be recovered as miscellaneous expense since it is associated with installation of clock in new residence.

This is in response to a request for an advance decision from Ms. Aida Eckes, an authorized certifying officer of the Internal Revenue Service (IRS), Mid-Atlantic Region, concerning payment of a relocation expense voucher submitted by Mr. John F. McCauley, an employee of the IRS. We have been asked whether the \$45 paid by Mr. McCauley for dismantling and reassembling a grandfather clock incident to his permanent change of station may be paid either as an expense of transporting household goods or as a miscellaneous expense.

Mr. McCauley was transferred from Washington, D.C., to Richmond, Virginia, and was reimbursed under the commuted rate system for the transportation of 9,000 pounds of household goods. The household goods shipped included the grandfather clock. Mr. McCauley stated that the movers would not transport the clock unless it was dismantled (pendulum and weights removed), which required an expertise that the carrier's drivers lacked. Therefore, Mr. McCauley had to hire other persons to have the clock disassembled prior to the move at a cost of \$20, and reassembled and serviced after the move for \$25. This \$45 was included by Mr. McCauley in his claim for miscellaneous expenses, and was suspended by the certifying officer pending our determination of its allowability.

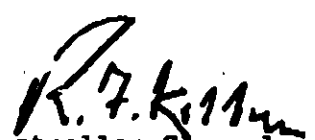
Paragraph 2-3.1(c), of the Federal Travel Regulations, FPMR 101-7 (May 1973) (FTR), regarding types of miscellaneous costs which are not reimbursable, provides that costs which are reimbursed under other provisions of law or regulation may not be recovered

B-190444

under the miscellaneous expense allowance. Mr. McCauley has already been reimbursed on a commuted rate basis, pursuant to FTR para. 2-8.3a, for transportation of his household goods, including the grandfather clock. The amount paid to him under this system is computed by multiplying the number of hundreds of pounds shipped by the applicable commuted rate per hundred pounds for the distance shipped as shown in the commuted rate schedule. This schedule is made up to include the cost of packing and unpacking household goods, as well as the actual transportation costs. The disassembling and reassembling of Mr. McCauley's grandfather clock amounted to the packing and unpacking of the clock. In each individual case, the reimbursement paid under the commuted rate system may be slightly more or less than the exact cost to the employee. In this case, reimbursement for the shipment of the clock has already been paid on a commuted rate basis, and there is no authority to pay Mr. McCauley any additional amounts as a miscellaneous expense for packing and unpacking regardless of the expense actually incurred by him for such transportation. B-178228, June 7, 1973; and B-171808, March 31, 1971.

If it can be determined that a portion of the fee paid for servicing the clock upon its arrival at the new residence is attributable to adjusting and leveling the clock, then that portion is allowable as an item of miscellaneous expense. Adjusting and leveling is apparently necessary whenever such a clock is moved from one position to another, and is unrelated to anything the movers did or could have done. As such, it would be reimbursable under FTR para. 2-3.1b as a cost associated with its installation in the new place of residence. Matter of Gregory J. Cavanagh, B-183789, January 23, 1976; and Matter of Irwin Kaplan, B-190815, March 27, 1978.

The voucher, which is returned herewith, should be handled in accordance with the above.

  
Deputy Comptroller General  
of the United States